

Website Info

Customs FAQs

Can I take alcohol to the United States / Can I send alcohol to the United States for private use?

One liter of alcohol per person is duty-free to travelers who are 21 or older. You may bring additional quantities, although they will be subject to duty and Federal excise taxes, which will be assessed and collected at the port of entry – link to www.cbp.gov/xp/cgov/toolbox/contacts/ports/. U.S. Postal Service regulations prohibits sending alcoholic beverages through the mail. Shipping alcoholic beverages through a courier is permitted, however, duty will be collected on the entire shipment (there is no duty exemption for alcohol not accompanying a traveler), and the courier will probably charge handling and Customs Broker fees that could significantly raise the cost of the shipment. For more details on this topic, refer to the Customs and Border Protection website at www.cbp.gov/. From the home page click on the “Questions / Complaints” link.

What is the allowance for alcoholic beverages brought into the United States?

Adults may bring in, free of duty and internal revenue tax, not more than one liter of alcoholic beverages - beer, wine, liquor - for personal use. Quantities above the one-liter limitation are subject to duty and internal revenue tax.

DUTY AND TAX RATES SAMPLES (Approximate):

Beer - 15 cents per liter

Still Wine - 34 cents per liter

86 Proof Scotch - \$3.06 per liter

Be aware, however, that in addition to federal laws, you must meet state alcoholic beverage laws which may be more restrictive than federal liquor laws. This means that if the state in which you arrive permits less liquor (wine, beer) than you have legally brought into the United States, that state's laws apply to your importation of alcoholic beverages for personal use.

NOTE : SHIPPING OF ALCOHOLIC BEVERAGES BY MAIL IS PROHIBITED BY UNITED STATES POSTAL LAWS

Can I bring medicine? How do I bring my prescription medicine into the United States?

NARCOTICS AND DANGEROUS DRUGS ARE PROHIBITED ENTRY. THERE ARE SEVERE PENALTIES IF IMPORTED.

If you are traveling with prescription medications, they should be in their original containers, with no more than personal use quantities. If your medications or devices are not in their original containers, you should have a copy of your prescription with you or a letter from your doctor. If you are traveling with medical devices such as needles or oxygen tanks that could pose a security or safety concern to others, be sure to have a copy of the prescription for those items from your doctor. You should also contact the Transportation Security Administration – link to www.tsa.gov about any additional requirements they may have. As a general rule, the U.S. Food and Drug Administration – link to www.fda.gov does not allow prescription medications to be mailed to the U.S. However, if you are in the U.S. temporarily ask your physician to write a letter explaining that you are under their care, and that they have prescribed the drugs for your use. The letter should also explain the circumstances for sending the drugs to you, that you are temporarily in the U.S. and have either run out of your medications, lost them, etc. The letter should accompany the package and be addressed to a CBP Officer or customs broker. For more details on this topic, refer to the Customs and Border Protection website at www.cbp.gov. From the home page click on the "Questions / Complaints" link.

A traveler requiring medicines containing habit-forming drugs or narcotics (e.g. cough medicine, diuretics, heart drugs, tranquilizers, sleeping pills, depressants, stimulants, etc.) should:

- Have all drugs, medicines, and similar products properly identified;
- Carry only the quantity that might normally be used by an individual having a health problem requiring such drugs or medicine:
- Have either a prescription or written statement from your personal physician that the medicine is being used under a doctor's direction and is necessary for your physical well-being while traveling.

Medication can be sent by post if the prescription or doctor's letter is included. A notation should be placed on the outside of the parcel stating, for example, "DOCTOR'S LETTER ATTACHED."

What kind of food products can I bring to the U.S.?

Food, Plant, and Animal Products

General List of Approved Products

This list covers products from all areas except Canada, Mexico, Hawaii, Puerto Rico, and the U.S. Virgin Islands.

Bamboo - dried poles only
Beads made of seeds - (but not jequirity beans)
Breads, cakes, cookies, and other bakery goods
Candies, confectionery, chocolates
Cheeses - fully cured hard cheese only
Coconuts - (but husks or milk must be removed)
Coffee - roasted beans only
Dried foods - including polished rice, beans, and tea
Fish

Flower bulbs

Flowers

Fruits - canned or dried products only

Herbarium plants - (but not witchweed)

Herbs - dried, for medicinal use

Mushrooms

Nuts - (but not chestnuts or acorns or nuts with outer husks)

Sauces - canned or processed

Seaweed

Seeds - (but not avocado, bamboo, barberry, coconuts, corn, cotton, currant, elm, hibiscus, lentil, mahonia, mango, pearl millet, potato, rice, sorghum, and wheat)

Shamrocks - without root or soil

Soup and soup mixes - (but not those containing meat)

Spices - dried (but not curry leaves)

Straw animals, hats, baskets, and other souvenirs - (but not items stuffed with straw)

Vegetables - canned or processed

Remember the three basic rules: No Fresh Vegetables, No Fresh Dairy, and No Meat Products including OXON cubes.

NOTE 1: Check with the U.S. Department of Agriculture at www.aphis.usda.gov regarding [Plant Protection and Quarantine Permits](#). A phytosanitary certificate is required for propagative material.

Information on household goods

Household effects are furniture, dishes, linens, libraries, artwork and similar household furnishings for your personal use. In order to avoid paying duty on these items, the articles must have either been available for your use or used in a household where you were a resident for one year, and are not intended for any other person or for sale. For more details on this topic, refer to the Customs and Border Protection website at www.cbp.gov. From the home page click on the "Questions / Complaints" link.

Information on importing, shipping, mailing or bringing commercial goods to the United States

Requirements for exporting specific commodities depend on a wide variety of criteria. Some information, such as whether an item is subject to quota restrictions, eligible for reduced rates of duty, or restricted from entry because they originate in an embargoed country, can be determined only if you know the item's Harmonized Tariff Schedule classification number. Other requirements depend on other U.S. government agencies' standards on safety, energy efficiency, health, and other criteria. It is advisable to call a Customs Broker for specific guidance on importing your particular commodity. To contact a customs broker, logon to the CBP website at www.cbp.gov or www.cbp.gov/xp/cgov/toolbox/ports/. Select the state and city where your goods will arrive in the United States; click the "Brokers" link.

Can I bring a car to the United States?

If the car will be in the U.S. for not more than one year, you are exempt from the emission control and safety standards. Just bring your registration documentation.

If more than one year, the car must be in compliance with the U.S. requirements.

Cars are duty-free for immigrants and visitors. Returning U.S. residents pay a duty of 2.5%.

Further information can be obtained at www.cbp.gov under "Questions/comments".

Can I take my pet (dog, cat etc.) to the United States?

Dogs: A valid rabies vaccination certificate is required. This certificate should be in English or be accompanied by a translation. Dogs who have never been vaccinated against rabies must be vaccinated at least 30 days before entering the United States and within one year. Cats: As a general rule, there are no restrictions on bringing domestic cats into the U.S. There are no vaccination requirements for cats, although cats arriving in Hawaii or Guam are subject to that state's/territory's quarantine requirements. If you are bringing your pet on an airplane, you should check with the airline in which you intent to fly as they may have additional requirements. Other pets: For more details on this topic, refer to the Customs and Border Protection website at www.cbp.gov. From the home page click on the "Questions / Complaints" link.

How much money can I bring into the United States?

The transportation of currency or monetary instruments, REGARDLESS OF AMOUNT IS LEGAL; however, if you take out of or bring into the United States more than \$10,000 (U.S. or foreign equivalent, or a combination of the two) in coin, currency, traveler's checks or bearer instruments such as money orders, personal or cashier's checks, stocks or bonds, you are required BY LAW to FILE a report on Form 4790 with the United States Customs Service. If you have someone else carry the currency or instruments for you, you must also file the report. FAILURE TO FILE THE REQUIRED REPORT OR FAILURE TO REPORT THE TOTAL AMOUNT YOU ARE CARRYING MAY LEAD TO THE SEIZURE OF ALL THE CURRENCY OR INSTRUMENTS, AND MAY SUBJECT YOU TO CIVIL PENALTIES AND/OR CRIMINAL PROSECUTION.

Information on firearms, vehicles, gifts, money

Please visit the Customs and Border Protection website at www.cbp.gov/. From the home page click on the "Questions / Complaints" link.

How do I mail a package / gifts to the U.S. for personal use?

Please fill out the international customs declaration form which you will receive by your provider. Bona fide, unsolicited gifts will clear CBP duty-free as long as their fair retail value does not exceed \$100 and the recipient does not receive more than \$100 worth of gifts in the same day. There is no duty waiver for shipments containing alcohol-based perfume or tobacco products unless the entire shipment is worth less than \$5 retail. The duty waiver for gifts does not apply to "gifts" mailed to oneself or mail-ordered from the United States. It also does not apply where two or more persons traveling abroad together mail gifts to each other. But in these cases, the personal use waiver of \$200 would apply, which is more generous than the gift waiver. For further information on sending packages to the U.S. from abroad please contact the U.S. Postal Service (USPS). Their website is www.usps.com If you are not sure whether it is allowed to send the item you wish to send please contact U.S. Postal Service (USPS) as well. Please note: It comes as a rude surprise to many people that recipients of gifts mailed from abroad will have to pay any duty owed on the item before they can receive it. Duty cannot be pre-paid by the sender (duty can't be paid until the duty rate is assessed by a Customs and Border Protection (CBP) Officer.) This can't happen until the item actually arrives in the U.S; it can only be paid by the recipient. CBP are aware that this can place the sender in an awkward position, but there is nothing CBP can do. We suggest you include a note with the package offering to reimburse the recipient for any CBP duty they are charged. Imports of goods valued at more than \$2,000 (or \$250 for textiles) cannot be sent on to the intended recipient through the mail. Further information is available on www.cbp.gov

How do I import food for resale?

Please visit following website for information on how to import food for commercial use:
https://help.cbp.gov/app/answers/detail/a_id/83/kw/food

What items are prohibited from entry into the United States?

- Among articles prohibited are absinthe, liquor-filled candy, lottery tickets, narcotics and dangerous drugs, obscene articles and publications, seditious and treasonable materials, hazardous articles (e.g., fireworks, dangerous toys, toxic or poisonous substances), products made by convicts or forced labor, and switchblades (except for use by a one-armed traveler).
- "Piratical" copies of copyrighted articles-produced without the authorization of the copyright owner-are prohibited from importation into the United States.
- Foreign-made trademarked articles may be limited as to the quantity which may be brought into the United States if the American owner of the registered trademark has recorded it with U.S. Customs. The types of articles usually of interest to travelers are: 1) lenses,

cameras, binoculars, optical goods; 2) tape recorders, musical instruments; 3) jewelry, precious metalware; 4) perfumery; 5) watches, clocks. Persons arriving in the United States with a trademarked article are allowed an exemption, usually one article of a type bearing a protected trademark. The article must be for your personal use and not for sale.

- Wildlife and fish are subject to certain import and export restrictions, prohibitions, permits or certificates, and quarantine requirements. This includes:
 - wild birds, mammals including marine mammals, reptiles, crustaceans, fish, and mollusks;
 - any part or product, such as skins, feathers, eggs; and
 - products and articles manufactured from wildlife and fish.

Endangered species of wildlife and products made from them are prohibited from being imported or exported. If you contemplate importing articles made from wildlife, such as tortoise shell jewelry, leather goods, articles made from whalebone, ivory, skins, or furs, please contact, prior to your departure to the United States, the U.S. Fish and Wildlife Service at the following address:

U.S. FISH AND WILDLIFE SERVICE
Department of the Interior
Washington, D.C. 20240
001-703-358-2093

Unsterilized specimens of human and animal tissue (including blood, body discharges and excretions); cultures of living bacteria, viruses or similar organisms; animals suspected of being infected with a disease transmissible to humans; and insects, snails and bats may require an import permit from the Center for Disease Control and Prevention (CDC). Please contact the CDC at the following address for further information:

OFFICE OF HEALTH AND SAFETY
Centers for Disease Control and Prevention (F-05)
1600 Clifton Road
Atlanta, GA 30333
001-404-639-3235

Meats, livestock, poultry and their by-products (such as sausage, pate'), are prohibited or restricted from entering the United States, depending upon the animal disease condition in the country of origin. Please contact the U.S. Department of Agriculture at the following for further information:

DEPARTMENT OF AGRICULTURE
Imports-Exports Products Staff
APHIS, VS
Federal Building
6505 Belcrest Road
Hyattsville, MD 20782
001-301-734-3294

Further information on U.S. customs matters may be found at the web site of the [U.S. Customs Service](#) which offers information on importing and exporting, law enforcement activities, and a "Know Before You Go" guide for the international traveller.

What is the process for bringing ashes in urns? What paperwork is required?

(via help.cbp.gov) Human remains intended for interment or subsequent cremation after entry into the United States must be accompanied by a death certificate stating the cause of death. If the death certificate is in a language other than English, then it should be accompanied by an English language translation.

CBP Officers will examine the death certificate to determine the cause of death and ensure that the remains are shipped in accordance with the [Centers for Disease Control and Prevention](#) (CDC) requirements. If CDC requirements are not met, CBP will hold the casket and contact the appropriate quarantine station for instructions.

If the remains/bodies are embalmed and the casket is hermetically sealed, the remains may be released under any conditions. Also, if the remains have been cremated they may be admitted into the United States without restriction, regardless of the cause of death.

Additional information on the public health requirements for importation of human remains is available at the [CDC Web site](#).

Corpses, together with their coffins and accompanying flowers are exempt from duty. No formal entry is required. There may be [Animal and Plant Health Inspection Service](#) (APHIS) concerns regarding the accompanying flowers. CBP Officers will make a determination of Admissibility of any accompanying flowers on site.

If traveling on a connecting or domestic flight within the United States with cremated remains, the remains MUST be transported in a temporary container that can pass through TSA x-ray machines. This should be a container constructed of wood, plastic, cardboard or any non-lead based ceramic.

Tax FAQs

Where should I file my tax return?

All U.S. taxpayers residing outside the United States should mail their tax returns to:

Internal Revenue Service Center
Austin, TX 73301-0215
USA

What is the average exchange rate for the Euro to the Dollar for the tax year?

The IRS has NO official exchange rate. Taxpayers have always been required by Internal Revenue regulations 1.905-3 and 1.988 to translate foreign income into dollars on the date of payment. As a practical matter, a wage earner can use a yearly average with no problem. A self-employed individual usually benefits by converting at the date of payment. The IRS accepts any posted exchange rate that is used consistently.

Please see our [U.S. Tax Information site](#) for the unofficial exchange rate.

Check the U.S. Treasury website www.fms.treas.gov/intn.html or other commercial sites such as www.oanda.com.

When is my tax return required to be filed?

- U.S. citizens and resident aliens - April 15th
 - U.S. citizens residing outside the United States on April 15th - June 15th.
- Write across the top of the front page of the return "residing outside the United States"
- Non-resident alien with U.S. wage income - April 15th
 - Non-resident alien with no U.S. wage income - June 15th

Extensions of time to file can be requested by filing the proper extension request form.
Please remember: Extensions of time to file are not extensions of time to pay. IRS must receive payment of tax due by 15 April.

Can I pay my taxes in other than American dollars?

No. Tax payments must be made in U.S. currency, using a check or money order. German banks will issue bank checks in U.S. dollar denominations.

I am a U.S. citizen living overseas with no U.S. income but substantial foreign income. Must I file a U.S. tax return?

Yes. U.S. citizens must report their worldwide income on their U.S. tax returns. If you paid income taxes to a foreign country, you may qualify for a foreign tax credit. IRS Publication 514 "Foreign Tax Credit for Individuals" explains how to calculate this credit. You may also qualify for a foreign earned income exclusion of up to \$87,600 for 2008. Qualification requirements and forms to be completed are explained in IRS Publication 54 "Tax Guide for U.S. Citizens and Resident Aliens Abroad".

I am a U.S. citizen but had little income, must I file a return?

That depends on the level of your income. Please see the amounts listed below to determine if you have a filing requirement or you may call IRS for assistance in determining if you are required to file.

I was transferred overseas by my employer and am filing a tax return for the first time from an overseas location. What is my tax obligation?

Obtain and read Publication 54, "Tax Guide for U.S. Citizens and Resident Aliens Abroad". This publication explains your filing requirements. Forms and Publications are available on the IRS website www.irs.gov or from the IRS office in Frankfurt. Some forms and publications are also available at U.S. embassies and consulates.

I am a U.S. citizen who has lived abroad for several years and didn't know I had to file a U.S. tax return? What do I do now?

As a U.S. citizen or resident alien (valid green card holder), you are required to file a return for any year that your income exceeded the minimum income levels. If you had a filing requirement, your earned income is foreign sourced, and you choose the exclusion, you should begin by filing the current year's tax return and the preceding two years. You can choose the exclusion on a return provided you owe no federal income tax after taking into account the exclusion. If you owe federal income tax after taking into account the exclusion, you can choose the exclusion on a return filed after the periods described above provided you file before IRS discovers that you failed to choose the exclusion. You must type or legibly print at the top of the first page of the Form 1040

"Filed pursuant to Section 1.911-7(a)(2)(i)(D)."

If you owe federal income tax after taking into account the foreign earned income exclusion and the IRS discovered that you failed to choose the exclusion, you must request a private letter ruling under Revenue Procedure 92-85 (as modified by Revenue Procedure 93-28).

If a tax liability is incurred for one of those years, then you should generally file returns for an additional two prior years (for a total of 5 tax years). Please go to www.irs.gov for [prior year forms](#).

I am a U.S. citizen living overseas with U.S. investments. Do I need to do anything special about them?

Yes, since your investment institution may not know that you are a U.S. citizen living overseas, you must notify them of this fact, using Form W-9 "Request for Taxpayer Identification Number and Certification". Otherwise, the investment institution may think you are a non-U.S. citizen and withhold taxes from your investment income.

I am not an American and live outside the U.S., but I have U.S. investment income. Do I need a Social Security number?

No, not at present, but you must send Form W-8BEN "Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding" to the financial institution which holds your investment to notify them of your residency and citizenship so that they will withhold the correct U.S. income tax. If an Individual Taxpayer Identification Number (ITIN) is required and you do not have one, you must fill out the Form W-7 in order to receive one.

I am a non-resident alien but have U.S. rental income. What is my U.S. tax situation?

You have two choices. You can have your U.S. rental income subject to a 30% withholding tax and you have no further requirement to file a U.S. tax return or pay additional U.S. taxes. You may, however, choose to consider your rental income as an effectively connected U.S. business activity. That requires you to file a U.S. tax return and itemize your rental income and expenses. See Publication 519, "Tax Guide for Aliens", for information. Remember, filing a U.S. return requires an Individual Tax Identification Number (ITIN - Form W-7).

I purchased goods in the United States. Can I get the sales tax refunded?

There is no national sales tax system, such as Value Added Tax - VAT (Mehrwertsteuer) in the United States. Sales taxes are assessed by the individual states and cities, and as such each has complete autonomy in administering its taxes. Most states have no provision for sales tax refunds. There is no office in the U.S. Embassy which can provide any assistance in this matter.

We have been advised that Louisiana is the only state which provides a refund of sales tax for international visitors on goods purchased at participating stores. You may contact the State of Louisiana at:

Louisiana Tax Free shopping
P.O. Box 20125
New Orleans, LA 70141

Tel: 001 - (504) 467-0723
Fax: 001 - (504) 568-6670